App F IX-4

Previous References

1967 bb
193
(ml)

File No 59-47
Serial Nos 45, 46

Later References
Re 59-47-78-79

GENERAL AND REVENUE SECRETARIAT.

Serial Nos
TWO

Part B for April 48-

SUBJECT

Levy of Mohalaf a tax on Railway buildup at Biru used for running fruit-stall and refreshment room

K 16403-05 R 29 4.48

WD 0573—GPB—22,500—12 9 39

Re D.C Chekunya
Chief Auditor myor
Rep myor
GI manager myor
Lab Dy
Luncheon the resolution of the
Biru town municipal Council re

6637/L

Levy of Mohatarfa tax on the Rly buildings at Biraw used for Running Juice Stall and Refreshment Rooms

From

The Dy Commr - Kadur Distt

No A3 P R 306/46 47 Dt 10 2 47

Requests orders of Govt for the levy of Mohatarfa tax on the following buildings at Biraw belonging to the Railways

(1) 425 (a) Where a Juice Stall is Run.

(2) 427 - Indian Refreshment Room

(3) 426 - New Indian Refreshment Room

(2) The tax is Reported to have not been paid in spite of persistent demand by the Municipality and that an amount of Rs Rs 125/ has fallen due, made up of

(1) Tax on 425 (a) from 42 43 to 45 46 } Rs 12-00
4 yrs at Rs 3/- per year

(2) Tax on 427 4 - at Rs 9/ per yr - 36-00

(3) 426 - Tax for 44-45 & 45-46 — 60-00

Rs 108-00

Education Cess at 2 as ——— 13 8-0

Lighting tax for one yr at 1/3 rate } 3-8-0
as per Concession allowed to Rlys in
G.O. No R S 426-43 Rly I 809/38 33
of 8 9 38

Total Rs 125-00

(3) The Refusal of the Railway Dept

to pay the tax as mainly on the score that the buildings are a part and parcel of the Rly Station and, hence even if any tax is payable on them due to their being used for other purposes it is the Vendor & the Contractor who should pay the tax and not the Deptt

(4) But the Railway Dept is demising Concept by letting out the Stall and the Refreshment Room, and it is therefore necessary that the tax has to be paid by the Dept which ~~[illegible]~~, may charge the amount, in its turn, to the Contractors if they agree, or stipulate condition to this effect in future contracts The Municipality cannot have any claim on the Contractors for the tax direct

(5) Even in Respect of such buildings, where the occupant pays Rent, the Dpw will pay the house Bhalaifa tax to the Municipality (Rule 28-note 1 of the Mh Accts Manual)

(6) The Railway Secretariat may also be Consulted, if necessary

Sec 22/2 7) for favour remarks on the above proposal of the Bombay Municipal Council

Dy Chief Engr (W) Rly Ans 28/2/47

8) Pl put up definitive of Bhalaifa tax and the Act referred to early

11 P 380/9
2225
? 1947

1915 Levy of mohatarfa tax on the Ry buildings at Birur used for running Fruit Stall and Refreshment Rooms 1915 2225 Rly

Serial No

Ascertained from the Rev & C. S. G Branches

g) mohatarfa is a tax which is not included in the land-tax or assessment (agricultural). Though the use of the term mohatarfa has been abolished since 1926, still it is being used erroneously in respect of the tax on houses, buildings and lands (building sites). These taxes are being paid by the P. W. Dept in respect of Govt buildings used for residential purposes & rent recovered from the occupants, and by the Department Concerned if no rent is recovered (Note 1, Rule 28 of the ml Accounts manual part

h) As the tax in respect of Ry buildings at Birur referred to, it may be stated that these buildings form part of the Station buildings & the Department derives the benefit of rent etc by letting or leasing them out, the tax in respect of these buildings will have to be paid to the Municipality, if necessary, by the Ry Dept to whom which may in turn recover the same from the occupants of the buildings, by stipulating a condition to this effect in the respective Contracts

Sanctd 16/5 (The G A may perhaps be consulted into the allg or the proposal

i) Under the Municipal Regulation Govt buildings used for residential purposes and let by Govt for rent are subject to levy by City or Town Municipalities of taxes What are called house tax and water tax are levyable and it is seen that charges are being accepted and paid by our B &

Sec 63

NOTE- Contn Sheet

Serial No

7

Bangalore from time to time

12) The dispute has however been in respect of the following buildings at Birur Rly Stn -

I 425(a) Fruit stall

II 427 Ind Refreshment Room

III 449 Guards running room (Source room for rest etc, of outstation guards working trains)

13) The contention of the Dep has been I & II are to be paid by the contractor and no land under III is leviable as the building has not been let out all and is a part of the station building like S M's room etc,

14) The Rly Dep has refusal under III seems tenable But however it is not known if taxes on similar buildings at Arsikere, Bangalore, Chamarajanagar etc are being paid

15) As regards I & II, as the owners of the buildings it would seem for the Rlys to collect and remit taxes

16) Before considering further action, the entire papers may be passed on to G M M S Rly for favour of early remarks regarding the B C Kadur Revenue requesting Govt sanction to enforce the levy of the said taxes on the 3 buildings

1354

OFFICE OF THE GENERAL MANAGER MYSORE STATE RAILWAY MYSORE JUN 8 1948

KGR 26/5/1947

Secy

17) Forwarded w/c to the Gen M S Rly for favour of remarks RC 17/6/47

KGR 17/6/47

[G M.s Office]

SORE STATE RAILWAY

18) The following remarks are offered in the matter.

1 Sl No.425 (a) - Fruit and Refreshment Stall

2 Sl No 427 Indian Refreshment Room

3. Sl No 426 New Indian Refreshment Room.

The above fruit stall and the Refreshment Rooms form part and parcel of the Railway Station for which no tax is leviable. Only contract amounts are being collected from the contractors No rent is collected from them.

If at all taxes had to be paid, it should be paid by the Vendors.

19) 4 Sl No 449 Railway Guards Room

This is a service building for the convenience of the subordinates of the department and not a rent-fetching one. No tax is leviable on this.

20) Copies of correspondence relating to the waiving of Mohatarfa tax in respect of Railway buildings Nos 640 and 650 used by Messrs Spencer and Co at Kadur are also placed on the file for reference.

R & Y

K Venkatesan
General Manager

Ksr 21 11 47

U.O No A 12 Encl file
20 XI 47

Railway Secretary
with compliments.

hsp

21) In view of the G.M's remarks in paras 18 to 20 above, no Mohatarfa tax seems leviable in respect of the Rly buildings referred to.

Levy of Mohatarfa tax on the Rly buildings at Birur 2225 Ry ✓ 2233/Ry

22) The file may now be returned to the Mul Br with the above information, (Ref para 7 supra)

25/11 (Sd/- 23) Clearly, no taxes accrue leviable on running rooms. As regards refreshment rooms and Fruit stall it is for municipality of Birur to consider imposing the rents due, on the analogy of Kadur.

24) There would appear to be administrative difficulty to collect taxes for back periods, as contractors have changed. ~~and~~ If the municipality of Birur insist, future taxes may perhaps be arranged to be collected by the Rly owned recollected.

KRC
7.12.47

Secy

25) I agree with the views expressed in paras 23 & 24 supra. It seems to me that the Birur municipality is not justified in taxing the rooms in question, for after all they form a part of the station premises

7/1

(Shri Stone through Rev Secy)

26) In all fairness, taxes should have to be paid on the positions set out, and separately assessed. But the buildings are for Service, no tax is perhaps advisable

RR 12
17/12/47
KRC 17.12.47
19/12/47
Sdy 6/1
RR 7.1.48

OFFICE OF THE MINISTER FOR HOME 7/1/48 No. [illegible]

Levy of Mohatarfa tax on the Ry buildings at Birm

2225 Ry

66 3/4/48

General and Revenue Secretariat | File No | of 194 | [App F III–2

Serial No

28) The file may now be returned to the Municipal Br for necessary action (Ref' paras 7 and 21 supra).

HL 7/1

Municipal Br) Recd 7/1/48

recd for 8/1/48

29) Sealed with a draft GO for approval by 27/1/48 The GO is for consideration the papers may be perused by the Minister for Lifg also before issue of the GO

Pr 27/1/48

30) The draft GO requires to be revised by bringing the order portion the points for orders & the orders of first Govt - Pl bring up for 29/1/48

31) Revised draft GO sealed for approval by 29/1/48.

Pr 30/1/48

Revenue dy for 30/1/48

7493/3/48

for perusal before issue of the draft papers

Minister Lifg & Lds) yrs

8 9/2/48

Re 26/2/48

for 9/2/48

OFFICE OF THE MINISTER FOR LOCAL SELF GOVERNMENT No 1471 RSS

NOTE—Contn Sheet 2/3

2/3

2/Mar

File No. of 191

General and Records Branch

Serial No.

To

The Deputy Commissioner
Chickmagalur District
Engineer & Chief Inspector M/s Railways
& Managed Mysore State Rly

G O No L 16403-5/M 59-47-46 dated 29-4-48

Sanctions the levy of Mohatarfa Cess on by the Bidar Town Municipality on the contract Rly Buildings at the place

B
46/5/48

No A3 P R 306/46-47 ML 59-47-45 6637

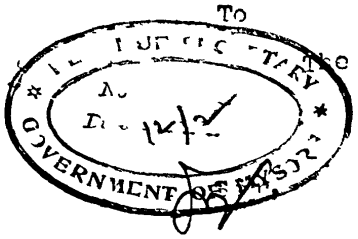
Office of the Deputy Commissioner, Kadur District
Dated Chickmagalur, the 10th February 1947

From

The Deputy Commissioner,
Kadur District, Chickmagalur

To

The Secretary to Government,
Revenue Department, Bangalore



I have the honour to state that the President, Town Municipal Council, Birur reports that the Railway authorities have not admitted the levy of Mohatarfa tax on buildings No 425(a) fruit stall, 427 old refreshment room which is now converted as dwelling quarters since a fresh and decent new Hotel building is constructed and No 426 new refreshment room situated in the Municipal limits of Birur Town He states that the Railway Department is deriving benefit by letting out the fruit stall refreshment room etc , and that there is no reason to waive the recoveryx of the tax The Birur Municipal Council have resolved on 29-12-46 that the above three buildings are taxable

The Railway Authorities (the District Engineer, Mysore Railways, Bangalore) has urged that the following buildings belonging to the Railway Department are not taxable for the reason noted against each

1) No 425(a) Fruit Stall - It is a part and parcel of the Railway Station for which no taxes are taxable leviable If the tax is to be paid, it should be paid by the vendor

2) No 427 Indian Refreshment Room The tax is to be paid by the contractor and not by the Railway Department

3) No 426 New Indian Refreshment Room

4) No 449 Railway Guard Room This has to be treated as service building and no tax is leviable on this

On No 449, the assessment has been reduced In respect of the three buildings, a sum of Rs 125/- is outstanding since

since 1942-43 to 45-46

In the circumstances, I request you kindly to obtain orders of Government in the matter as per note 9 of Article 28 of Municipal Accounts Manual and communicate the same to this office for taking necessary action

The connected records ending with letter No. H C 8/46-47 dated 9-1-47 from the President, Town Municipal Council, Birur accompany

I have the honour to be,
Sir,
Your most obedient servant,

BS. Sanjeevaraya

For Deputy Commissioner,
Kadur District
(Absent from Headquarters)

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT

Chikmagalur 20th October 194

RAILWAY SECRETARIAT D N NOV 1947 GOVT OF MYSORE

FROM

[redacted]
The Deputy Commissioner,
Kadur District

21/ to

ARMO

The Secretary to Government,
Revenue Department,
Bangalore

REV SECRETARIAT 2213/ml: 27 OCT 1947 L S C BRANCH

SIR

Subject - Payment of Mohatarfa on Railway Buildings in Birur Town

6637/40 3/3

I have the honour to invite kind reference to this office letter of even number dated 10-2-1947 on the above subject and to request you kindly to obtain early orders of Government in the matter

I have the honour to be
Sir,
Your most obedient servant,

20/10/47

I/C DeputyCommissioner,
Chickmagalur District

HPP

1) Sealed M file bearing Co No 6637 on the above subject referred u/c to the Ry Sect on 3/3/47 has not so far been received. If approved, this will be sent to the above Sect for favour of return turning the file

3/11

2) Please send a reminder at once if not returned

3/11/47

3) Sealed This may be referred to the Ry/Sects for favour of return of the main file

G R S App F VI—G 2]

SUBJECT

5 copies

Diary No of letter replied to 6637/46-47

General and Revenue Secretariat

( )

the 194

Section
File No 59-45
Serial No 46

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 29.4.48 194

Signed by for R Rao

Read— 1) Letter No A3 PR 306/4647 dated 10-2-1948 from the Deputy Commissioner, Chickmagalur district requesting sanction to the levy of mohatarfa cess on certain Railway buildings at Beeru

Order thereon—No. 2) R O No A5/12 dated 20-4-48 from the General Manager, Mysore State Railways, in the matter of L 6403-5/29.4.48

order

The Deputy Commissioner, Chickmagalur district requests sanction to the

Is this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the Press ?

(vi) published in the Gazette Kannada Part ?

to the resolution of the Berar
Town Municipal Council
dated 29-12-1946 regarding the recovery
for the payment
of the arrears of Mohatarfa tax
as detailed below ~~by~~ on the Railway
buildings at Berar due by the
Ry department to the local Muni-
cipal council ——

1) Tax on No 425 (a) Fruit Stall from 1942-43 to 1945-46 (4 years) at Rs 3/- per years	Rs 12/-
2) Tax on No 427 old Refreshment Room at Rs 9/- per year for 4 years from 1942-43 to 1945-46	Rs 36/-
and 3) Tax on No 426 New Refreshment Room for 1944-45 and 1945-46	Rs 60/-
	Rs 108/-
Education Cess at 2 annas	13-8-0
& Lighting tax for one year and at 1/3 rate as per concession allowed to Railways only as per ~~for~~ No Rs 426-43 Ry F 909/38-39 dated 8-9-38	3-8-0
	Rs 125-0-0

List of Enclosures

Copied by

Examined by

The President Town Municipal Council, Berar
States that the Ry department is desiring

deriving benefit by letting out
the above buildings and that
there is no reason to waive
the recovery of the tax

The General Manager
Mysore State Railway has stated
that the buildings referred to
above form part and parcel of the
Railway Station, for which
no tax is leviable, that
only contract amounts
are being collected from
the contractors without any
rent being collected from them
and that, if at all
any taxes are to be
paid, they should be
paid by the vendors

Govt Carefully directs that
the taxes in question should be paid
by the Railway Dept on the above portions buildings

of the Railway premises let out
and are separately assessed. on the
buildings used for service
purposes as for instance - no 449
Guards' Running room, no Cart
shed leasable

Further action may be taken
in accordance with the above
orders

9/12/48
Revenue Secretary
for Govt

To
The Deputy Accountant General with the records
" ~~Comptroller~~ Contract
The Chief Auditor, Mysore State Railways
" General Manager, Mysore State Railway
Copy to the Railway Secretariat

GO 29/11/48 -
Pr 30/11/48

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Read -

Letter No.A3 P.R 303/46-7 dated 10-2-47 from the Deputy Commissioner Chikmagalur District, requesting sanction the levy of mohatarfa tax on - certain Railway buildings at Birur

2 U O No A1-12 dated 20-11-47 from the General Manager, Mysore Railway, in the matter

ORDER NO L 16403-57 mh 59-47-46

DATED BANGALORE, THE 29-4-48 MARCH, 1948

The Deputy Commissioner, Chikmagalur District requests sanction to the resolution of the Birur Town Municipal Council dated 29-12-1946 regarding the recovery of the arrears of Mohatarfa tax as detailed below on the Railway buildings at Birur, due by the Railway Department to the local - Municipal Council:-

1.	Tax on No 425(a) Fruit stall from 1942-43 to 1945-46 four years at Rs 3/- per year	Rs 12/-
2.	Tax on No 427 Old Refreshment Room at Rs 9/- per year for four years from 1942-43 to 1945-46	36/-
3	Tax on No 426 New Refreshment Room from 1944-45 and 1945-46	60/-
		Rs 108/-
	Education cess at 2 annas	13-8-0
	Lighting tax for one year at 1/3 rate as per concession allowed to Railways only as per G O No R.S 426-43 Ry F 809/38-9 dated 8-9-1938	3-8-0
		Total Rs 125-0-0

The President, Town Municipal Council, Birur states that the Railway Department is deriving benefit by letting out the above buildings and that there is no reason to waive the recovery of the tax

The General Manager, Mysore State Railway has stated that the buildings referred to above form part and parcel of the Railway Station, for which no tax is leviable, that only contract amounts are being collected from the contractors without any rent being collected from them and that if at all any taxes are to be paid, they should be paid by the vendors

Government consider that the taxes in question should be paid by the Railway Department on the above portions of the Railway premises

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THE DOMAINS OF THE GOVERNMENT OF HIS HIGHNESS

which are kept out and are separately assessed. On the buildings used for service purposes as for instance No.449 Guards Running room no tax is leviable.

Further action may be taken in accordance with the above orders.

for Secretary to Government,
Revenue Department.

To

The Deputy Commissioner, Chikmagalur District with records.

The Chief Auditor, Mysore Railways, Mysore.

The General Manager, Mysore State Railway, Mysore.

TR.